



4000-01-U

DEPARTMENT OF EDUCATION

Free Application for Federal Student Aid (FAFSA)

Information to be Verified for the 2014-2015 Award Year

[CFDA Nos. 84.007, 84.033, 84.038, 84.063, and 84.268]

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Notice.

SUMMARY: For each award year, the Secretary publishes in the Federal Register a notice announcing the FAFSA information that an institution and an applicant may be required to verify. The notice also specifies what documentation is acceptable for verifying FAFSA information.

For the 2014-2015 award year, the Secretary announces, through this notice, the FAFSA information subject to, and the documentation acceptable for, verification.

FOR FURTHER INFORMATION CONTACT: Jacquelyn C. Butler, U.S. Department of Education, Office of Postsecondary Education, 1990 K Street, NW., room 8053, Washington, DC 20006. Telephone: (202) 502-7890.

If you use a telecommunications device for the deaf (TDD) or a text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1-800-877-8339.

Individuals with disabilities can obtain this document in an accessible format (e.g., braille, large print, audiotape, or compact disc) on request to the program contact person listed under FOR FURTHER INFORMATION CONTACT.

SUPPLEMENTARY INFORMATION:

The following chart lists, for the 2014-2015 award year, the FAFSA information that an institution and an applicant and, if appropriate, the applicant's parent(s) or spouse, may be required to verify under 34 CFR 668.56. The chart also lists the acceptable documentation that must be provided under §668.57 to an institution for that information to be verified. The Secretary will include on the applicant's Institutional Student Information Record (ISIR) flags that will indicate which FAFSA information needs to be verified for that applicant and, if appropriate, the applicant's parent(s) or spouse. The Student Aid Report (SAR) provided to the applicant will indicate that the applicant's FAFSA information has been selected for verification and direct the applicant to the institution for further instructions for completing the verification process.

FAFSA Information	Acceptable Documentation
<u>Income information for tax filers^{1,3}</u> a. Adjusted Gross Income (AGI) b. U.S. Income Tax Paid c. Untaxed Portions of IRA Distributions d. Untaxed Portions of Pensions e. IRA Deductions and Payments f. Tax Exempt Interest Income g. Education Credits	For income information listed under items a through g for tax filers-- 1) Tax year 2013 information that the Secretary has identified as having been obtained from the Internal Revenue Service (IRS) through the IRS Data Retrieval Tool ² and that has not been changed after the information was obtained from the IRS; or 2) A transcript ² obtained from the IRS that lists tax account information of the tax filer for tax year 2013. (34 CFR 668.57(a))
h. Other Untaxed Income	For tax filers required to verify other untaxed income, a statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents, that lists-- 1) The sources of other untaxed income as provided under section 480(b) of the Higher Education Act of 1965, as amended (HEA) and the amounts of income from each source for tax year 2013; and 2) A copy of IRS Form W-2 ⁴ for each source of employment income received for tax year 2013. (34 CFR 668.57(a))
<u>Income information for tax filers with special circumstances^{1,3}</u> a. Adjusted Gross Income (AGI) b. U.S. Income Tax Paid c. Untaxed Portions of IRA Distributions d. Untaxed Portions of Pensions e. IRA Deductions and Payments f. Tax Exempt Interest Income g. Education Credits	1) For a student or the parent(s) of a dependent student who filed a 2013 joint income tax return and whose income is used in the calculation of the applicant's expected family contribution, who at the time the FAFSA was completed, was separated, divorced, widowed, or married to someone other than the individual included on the 2013 joint income tax return-- a) A transcript ² obtained from the IRS that lists tax account information of the tax filer(s) for tax year 2013; and b) A copy of IRS Form W-2 ⁴ for each source of employment income received for tax year 2013.

<p>h. Other Untaxed Income</p>	<p>2) For an individual who is required to file a 2013 IRS income tax return and has been granted a filing extension by the IRS--</p> <ul style="list-style-type: none"> a) A copy of IRS Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return," that the individual filed with the IRS for tax year 2013; b) If applicable, a copy of the IRS's approval of an extension beyond the automatic six-month extension if the individual requested an additional extension of the filing time for tax year 2013; c) A copy of IRS Form W-2⁴ for each source of employment income received for tax year 2013; and d) If self-employed, a signed statement certifying the amount of AGI and U.S. income tax paid for tax year 2013. <p><u>Note:</u> An institution may require that an individual granted a filing extension submit tax information using the IRS Data Retrieval Tool² or by obtaining a transcript² from the IRS that lists tax account information for tax year 2013, after the income tax return is filed. When an institution receives such information, it must reverify the FAFSA information.</p> <p>3) For tax filers with special circumstances who are required to verify other untaxed income, a statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents, that lists the sources of other untaxed income as provided under section 480(b) of the HEA and the amounts of income from each source for tax year 2013.</p> <p>(34 CFR 668.57(a))</p>
<p><u>Income information for nontax filers</u></p> <ul style="list-style-type: none"> a. Income earned from work b. Other Untaxed Income 	<p>For an individual who has not filed and, under IRS rules or other applicable government agency rules, is not required to file a 2013 income tax return--</p> <ul style="list-style-type: none"> 1) A signed statement certifying-- <ul style="list-style-type: none"> a) That the individual has not filed and is not required to file an income tax return for tax year 2013;

	<p>b) The sources of income earned from work and amounts of income from each source for tax year 2013; and</p> <p>c) For nontax filers required to verify other untaxed income, the source of income as provided under section 480(b) of the HEA and the amounts of income from each source for tax year 2013; and</p> <p>2) A copy of IRS Form W-2⁴ for each source of employment income received for tax year 2013; or</p> <p>3) If an institution has reason to believe that the signed statement provided by the applicant regarding whether that applicant has not filed and is not required to file a 2013 income tax return is inaccurate, the institution may request that the applicant obtain confirmation from the IRS.</p> <p>(34 CFR 668.57(a))</p>
<ul style="list-style-type: none"> Number of Household Members 	<p>A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents, that lists the name and age of each household member and the relationship of that household member to the applicant.</p> <p><u>Note:</u> Verification of number of household members is not required if:</p> <ul style="list-style-type: none"> For a dependent student, the household size reported on the FAFSA is two and the parent is single, separated, divorced, or widowed; or the household size reported is three if the parents are married or unmarried and living together; or For an independent student, the household size reported on the FAFSA is one and the applicant is single, separated, divorced, or widowed; or the household size reported is two if the applicant is married. <p>(34 CFR 668.57(b))</p>
<ul style="list-style-type: none"> Number in College 	<p>1) A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents, listing the name and age of each household member who is or will be</p>

	<p>attending an eligible postsecondary educational institution as at least a half-time student in the 2014-2015 award year and the name of that educational institution.</p> <p>2) If an institution has reason to believe that the signed statement provided by the applicant regarding the number of household members enrolled in eligible postsecondary institutions is inaccurate, the institution must obtain a statement from each institution named by the applicant that the household member in question is, or will be, attending on at least a half-time basis unless--</p> <p>a) The institution the applicant is attending determines that such a statement is not available because the household member in question has not yet registered at the institution he or she plans to attend; or</p> <p>b) The institution has information indicating that the household member in question will be attending the same institution as the applicant.</p> <p><u>Note:</u> Verification of the number of household members in college is not required if the number in college indicated on the ISIR is '1'</p> <p>(34 CFR 668.57(c))</p>
<ul style="list-style-type: none"> Supplemental Nutrition Assistance Program (SNAP-Food Stamps) 	<p>1) A statement signed by the applicant or, if the applicant is a dependent student, by one of the applicant's parents, affirming that SNAP-Food Stamps benefits were received by someone in the household during the 2012 and/or 2013 calendar years.</p> <p>2) If an institution has reason to believe that the signed statement provided by the applicant regarding the receipt of SNAP-Food Stamps benefits is inaccurate, the applicant must provide the institution with documentation from the agency that issued the SNAP-Food Stamps benefits.</p> <p><u>Note:</u> Verification of the receipt of SNAP-Food Stamps benefits is not required if the receipt of SNAP benefits is not indicated on the applicant's ISIR.</p> <p>(34 CFR 668.57(d))</p>

<ul style="list-style-type: none"> • Child Support Paid 	<ol style="list-style-type: none"> 1) A statement signed by the applicant or parent, as appropriate, certifying-- <ol style="list-style-type: none"> a) The amount of child support paid; b) The name of the person who paid the child support; c) The name of the person to whom child support was paid; and d) The names of the children for whom child support was paid. 2) If the institution has reason to believe that the information provided in the signed statement is inaccurate, the institution must obtain documentation, such as-- <ol style="list-style-type: none"> a) A copy of the separation agreement or divorce decree that shows the amount of child support to be provided; b) A statement from the individual receiving the child support showing the amount provided; or c) Documentation that the child support payments were made (e.g., copies of the child support checks, money order receipts, or similar records of electronic payments having been made). <p><u>Note:</u> Verification of child support paid is not required if child support paid is not indicated on the applicant's ISIR.</p> <p>(34 CFR 668.57(d))</p>
<ul style="list-style-type: none"> • High School Completion Status 	<ol style="list-style-type: none"> 1) <u>High School Diploma</u> <ol style="list-style-type: none"> a) A copy of the applicant's high school diploma; b) A copy of the applicant's final official high school transcript that shows the date when the diploma was awarded; or c) A copy of the "secondary school leaving certificate" (or other similar document) for students who completed secondary education in a foreign country and are unable to obtain a copy of their high school diploma or transcript. <p><u>Note:</u> Institutions that have the expertise may evaluate foreign secondary school credentials to determine their equivalence</p>

	<p>to U.S. high school diplomas. Institutions may also use the services of a foreign diploma evaluation service.</p> <p>2) <u>Recognized Equivalent of a High School Diploma</u></p> <ul style="list-style-type: none"> a) General Educational Development (GED) Certificate or GED transcript; b) A State certificate received by a student after the student has passed a State-authorized examination that the State recognizes as the equivalent of a high school diploma; c) An academic transcript that indicates the student successfully completed at least a two-year program that is acceptable for full credit toward a bachelor's degree at any participating institution; or d) For a person who is seeking enrollment in an educational program that leads to at least an associate degree or its equivalent and has not completed high school but has excelled academically in high school, documentation from the high school that the student excelled academically in high school and documentation from the postsecondary institution that the student has met the formalized, written policies of the postsecondary institution for admitting such students. <p>3) <u>Homeschool</u></p> <ul style="list-style-type: none"> a) If the State where the student was homeschooled requires by law that such students obtain a secondary school completion credential for homeschool (other than a high school diploma or its recognized equivalent), a copy of that credential. b) If State law does not require a homeschooled student to obtain a secondary school completion credential for homeschool (other than a high school diploma or its recognized equivalent), a transcript or the equivalent, signed by the student's parent or guardian, that lists the secondary school courses the student completed and documents the successful
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	<p>completion of a secondary school education in a homeschool setting.</p> <p><u>Note:</u> In cases where documentation of an applicant's completion of a secondary school education is unavailable, e.g., the secondary school is closed and information is not available from another source such as the local school district or a State Department of Education, or in the case of homeschooling, the parent(s)/guardian(s) who provided the homeschooling is deceased, an institution may accept alternative documentation to verify the applicant's high school completion status.</p> <p>When documenting an applicant's high school completion status, an institution may rely on documentation it has already collected for purposes other than the Title IV verification requirements, if the documentation meets the criteria outlined above.</p> <p>(34 CFR 600.2, 668.32(e)(1) and (e)(4))</p>
<ul style="list-style-type: none"> • Identity/Statement of Educational Purpose 	<p>1) An applicant must appear in person and present the following documentation to an institutionally authorized individual to verify the applicant's identity:</p> <p>a) A valid government-issued photo identification such as, but not limited to, a driver's license, non-driver's identification card, other State-issued identification, or passport; and</p> <p>b) A signed statement using the exact language as follows, except that the student's identification number is optional if collected elsewhere on the same page as the statement:</p> <p style="text-align: center;">Statement of Educational Purpose</p> <p>I certify that I _____ am (Print Student's Name) the individual signing this Statement of Educational Purpose and that the Federal student financial assistance I may receive will be used only for educational purposes and to pay the cost of attending _____ for 2014-2015. (Name of Postsecondary Educational Institution)</p> <p>_____ (Student's Signature) _____ (Date)</p>

that correspond most closely to the income information reported on a U.S. income tax return.

²An institution may accept a copy of a 2013 income tax return for tax filers who are unable to use the IRS Data Retrieval Tool or obtain an IRS Tax Return Transcript consistent with guidance that the Secretary may provide (e.g., victims of identity theft, individuals who filed an amended tax return, individuals who filed an income tax return other than an IRS form or individuals with authentication issues with the IRS). The copy must include the signature of the tax filer or of one of the filers of a joint income tax return or the signed, stamped, typed, or printed name and address of the preparer of the income tax return and the preparer's Social Security Number, Employer Identification Number, or Preparer Tax Identification Number.

³If a tax filer did not retain a copy of his or her 2013 tax account information and that information cannot be located by the IRS or a government of a U.S. territory or commonwealth or a foreign central government, the institution must accept--

- a) A copy of IRS Form W-2 (see footnote 4), for each source of employment income received for tax year 2013 and, if self-employed, a signed statement certifying the amount of AGI and taxes paid for that self-employment for tax year 2013; or
- b) A copy of a wage and tax statement or a signed statement by an individual who has filed an income tax return with a government of a U.S. territory or commonwealth or a foreign central government certifying the amount of AGI and taxes paid for tax year 2013.

⁴If an individual who is required to submit an IRS Form W-2 is unable to obtain one in a timely manner, the institution may permit that individual to provide a signed statement, in accordance with 34 CFR 668.57(a)(6), that includes--

- a) The amount of income earned from work;
- b) The source of that income; and
- c) The reason why the IRS Form W-2 is not available in a timely manner.

Other Sources for Detailed Information

We provide a more detailed discussion on the verification process in the following resources:

- 2014-2015 Application and Verification Guide.
- 2014-2015 ISIR Guide.

- 2014-2015 SAR Comment Codes and Text.
- 2014-2015 COD Technical Reference.
- Program Integrity Information—Questions and Answers on Verification at
<http://www2.ed.gov/policy/highered/reg/hearulemaking/2009/verification.html>.

These publications are on the Information for Financial Aid Professionals Web site at www.ifap.ed.gov.

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Program Authority: 20 U.S.C. 1070a, 1070a-1, 1070b-1070b-

4, 1070c-1070c-4, 1070g, 1071-1087-2, 1087a-1087j, and 1087aa-1087ii; 42 U.S.C. 2751-2756b.

Delegation of Authority: The Secretary of Education has delegated authority to Brenda Dann-Messier, Assistant Secretary for Vocational and Adult Education, to perform the functions and duties of the Assistant Secretary for Postsecondary Education.

Dated: June 7, 2013

Brenda Dann-Messier,
Assistant Secretary for Vocational and Adult
Education, delegated the authority to
perform the functions and duties of the
Assistant Secretary for Postsecondary
Education.

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